



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2011-34, Rules for Certain Rental Real Estate Activities.

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure RP-125212-09, Rules for Certain Rental Real Estate Activities.

DATES: Written comments should be received on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Direct all written comments to Tuawana Pinkston, Internal Revenue Service, room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or

through the internet at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION: Title: Revenue Procedure 2011-34  
Rules for Certain Rental Real Estate Activities.

OMB Number: 1545-2194

Abstract: This Revenue Procedure Grants Relief Under  
Section 1.469-9(g) for Certain Taxpayers to Make Late Elections  
to Treat All Interests in Rental Real Estate as a Single Rental  
Real Estate Activity.

Current Actions: There is no change in the paperwork  
burden previously approved by OMB.

Type of Review: Extension of a currently approved  
collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 2000.

Estimated Total Annual Burden Hours: 1,000

The following paragraph applies to all of the collections  
of information covered by this notice:

An agency may not conduct or sponsor, and a person is not  
required to respond to, a collection of information unless the  
collection of information displays a valid OMB control number.  
Books or records relating to a collection of information must be  
retained as long as their contents may become material in the  
administration of any internal revenue law. Generally, tax  
returns and tax return information are confidential, as required  
by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 16, 2016

Allan Hopkins,  
Tax Analyst

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